Chart 1-B ARE YOU AN EXEMPT INDIVIDUAL? If you are temporarily present in the United States on an "F", "J", "M", or "Q" visa, use this chart to determine if you are an exempt individual for purposes of the Substantial Presence Test (SPT). Student Teacher or Trainee F, J, M, or Q Visa J Visa Are you a full time student? Are you a student? Are you in substantial compliance Are you in substantial compliance with your visa? with your visa? No Yes Yes Have you been in the U.S. for any You are an Have you been in the U.S. for any part of 2 of the preceding 6 calendar exempt part of more than 5 calendar years? years? individual for J No Yes the Substantial Have you received permission from the IRS Field Assistance Area Presence Were you exempt as a teacher Director to continue to be an exempt Test trainee, or student for any part of individual? 3 (or fewer) of the 6 preceding years, No Yes AND Did a foreign employer pay all your compensation during the tax year in questions, AND Were you present in the U.S. as a teacher or trainee in any of the preceding 6 years, AND Did a foreign employer pay all your compensation during each of the preceding 6 years you were present in the U.S. as a teacher or trainee? Yes No You MUST apply the Substantial Presence Test